

Dear Mr. Mead, Please distribute the following email to all members of the Tax Policy Committee, where I understand these bills lay.

Good morning. I am Ann Arbor Charter Township's Supervisor. Last week I looked at HB 5172 and HB 5173, both regarding tax assessment. I strongly oppose these proposals. In short, both bills prohibit entry of a tax assessor onto a property without written permission. In Ann Arbor Township no one from our assessing department enters a property without permission, although we do not generally get written permission. The proposed bills go farther, however, and would prohibit the assessor from basing the assessment upon presumed improvements if permission to enter is refused and prohibits photos if permission to enter is given. This would create a completely unfair system. I do not understand what situations have caused the bills' proponents to introduce them, but there must be a way to address those situations that does not set the assessing system on end. These bills would introduce an element of game-playing into the assessing function which goes far beyond current practice. We try very hard to assess all of our citizens fairly. Indeed, fair treatment in the assessing/taxing system is essential to maintaining the confidence of our citizens. When we believe that property has been constructed or improved in a way that would justify a tax change, we ask to be admitted to the property. If permission is not given, we assess based upon our best estimation of what is there, and then the issue can be addressed at the Board of Review and the Tax Tribunal, where the owner would have to show that the assessment does not reflect true cash value. Sometimes, our estimates are based upon plans submitted to our Building Department, but if the addition to the property was made without taking out the required permits, we might have nothing upon which to base the assessment. The system contemplated by HB 5172 and 5173 would likely encourage an increase in construction without permits and all of the problems that creates. It would create a situation where we would have to seek administrative search warrants from the courts in order to perform our assessment duties. That would add an undue increased burden upon the courts and also increase the cost of tax assessment and collection, which is paid for by the other tax payers. I urge you not to report out HB 5172 and 5173. I would be pleased to discuss my concerns with any of you.

Mike Moran, Ann Arbor Township Supervisor